# 100 ESG Risk Insights – Aligning Governance, Strategy & SDG Responsibility



## Introduction

In today's evolving global economy, organizations are under increasing pressure to demonstrate their commitment to Environmental, Social, and Governance (ESG) principles – not only for regulatory compliance but as a vital driver of long-term sustainability, investor confidence, and stakeholder trust.

This comprehensive register identifies 100 ESG risks across all three pillars:

- **Transport** Environmental covering climate change, emissions, pollution, and resource use
- Social involving labor practices, diversity, community relations, and human rights
- **Governance** focusing on transparency, ethics, board oversight, and ESG strategy integration

Each risk is carefully aligned with the **United Nations' 17 Sustainable** 

Development Goals (SDGs) to support purpose-driven risk management. This register is designed to help ESG leaders, quality teams, risk professionals, and sustainability officers embed resilience into operations while aligning with global sustainability standards.

### Risk Category Summary Table

#	ESG Pillar	Key Themes
1	F Environmental	Climate change, emissions, waste, pollution, biodiversity, water use, circular economy
2	Social	DEI, labor practices, employee well-being, human rights, community engagement
3	€ Governance	ESG oversight, transparency, disclosures, stakeholder accountability, ESG policy gaps

## 100 ESG Risks Aligned with the 17 SDGs – A Strategic Register for Sustainable Governance

Risk ID	Risk Title	ESG Pillar	Description	Aligned SDG(s)	Risk Rating	Likelihood (1–5)	Impact (1–5)	Mitigation Actions	Status
ESG1	Carbon Emission Non- compliance	Environmental	Failure to meet carbon reduction targets due to outdated systems or lack of controls.	SDG 13 – Climate Action	High	4	5	Carbon audit, low- emission tech adoption, carbon offset programs	Open
ESG2	Water Overconsumpti on	Environmental	Excessive use of water resources leading to depletion or regulatory penalties.	SDG 6 – Clean Water & Sanitation	High	3	5	Water metering, recycling, water-efficient equipment	Open
ESG3	Waste Management Failure	Environmental	Inefficient waste disposal causing pollution and non-compliance with environmental laws.	SDG 12 – Responsible Consumption	High	3	5	Waste segregation, composting, recycling initiatives	Open
ESG4	Energy Inefficiency	Environmental	High energy consumption due to poor infrastructure or lack of optimization.	SDG 7 – Affordable & Clean Energy	Medium	4	3	LED lighting, energy audits, automation for usage tracking	Open
ESG5	Deforestation in Supply Chain	Environmental	Suppliers linked to forest degradation impacting reputation and compliance.	SDG 15 – Life on Land	Medium	2	4	Supplier audits, sourcing policy, certifications (FSC)	Open
ESG6	Air Pollution Emissions	Environmental	Emissions of harmful gases above permissible limits impacting health and environment.	SDG 11 – Sustainable Cities	High	3	5	Emission controls, air filtration, compliance monitoring	Open
ESG7	Lack of ESG Reporting Transparency	Governance	Incomplete or misleading sustainability reports affecting stakeholder trust.	SDG 16 – Peace, Justice & Institutions	High	3	5	Integrated ESG reporting framework, third-party verification	Open
ESG8	Bribery & Corruption Exposure	Governance	Ethical lapses or fraud in operations, procurement, or licensing.	SDG 16 – Peace, Justice & Institutions	High	4	5	Anti-corruption policy, whistleblower systems, audits	Open
ESG9	Child or Forced Labor in Supply Chain	Social 🤝	Unethical labor practices hidden within supply tiers damaging brand and compliance.	SDG 8 – Decent Work & Economic Growth	High	2	5	Supplier code of conduct, audits, certification programs	Open



ESG10	Gender Inequality in Leadership	Social 🤝	Underrepresentation of women in senior roles impacting inclusion ratings.	SDG 5 – Gender Equality	Medium	3	4	Inclusive hiring policies, leadership mentoring, diversity KPIs	Open
ESG11	Unsafe Working Conditions	Social 💝	Workplace hazards leading to accidents or health issues among employees.	SDG 3 – Good Health & Well-being	High	3	5	Safety audits, PPE compliance, wellness programs	Open
ESG12	Lack of Access for Differently Abled	Social 🤝	Physical or digital infrastructure not inclusive of people with disabilities.	SDG 10 – Reduced Inequalities	Medium	3	3	Universal design standards, assistive tools, awareness training	Open
ESG13	Poor Stakeholder Engagement	Governance	Weak communication with stakeholders reducing ESG impact awareness.	SDG 17 – Partnerships for the Goals	Medium	3	3	ESG dashboards, stakeholder surveys, periodic forums	Open
ESG14	Environmental Litigation	Environmental	Legal actions from pollution, spills, or non-compliance with local laws.	SDG 15 – Life on Land	High	2	5	Legal review, proactive permits management, insurance	Open
ESG15	Discrimination or Harassment Cases	Social 💝	Workplace discrimination complaints leading to legal and reputational fallout.	SDG 10 – Reduced Inequalities	High	3	5		
ESG16	Unethical Marketing Practices	Governance	Misleading or false sustainability claims damaging brand credibility.	SDG 12 – Responsible Consumption	High	3	5	ESG content audits, compliance training, ethics guidelines	Open
ESG17	Conflict Minerals Usage	Environmental	Use of raw materials from regions with human rights abuses or conflict.	SDG 16 – Peace, Justice & Institutions	Medium	2	4	Supply traceability, third- party certifications, policy updates	Open
ESG18	Lack of Employee Engagement in ESG	Social 🤝	Low staff participation in sustainability or diversity programs.	SDG 4 – Quality Education	Medium	3	3	Awareness campaigns, reward programs, internal ESG councils	Open
ESG19	High Carbon Footprint in Transport	Environmental	Heavy reliance on fossil fuel transportation increases CO <sub>2</sub> emissions.	SDG 13 – Climate Action	High	4	4	Route optimization, EV transition, carbon offsetting	Open
ESG20	Disruption from Climate Events	Environmental	Business interruptions from floods, droughts, or extreme weather.	SDG 13 – Climate Action	High	2	5	Climate risk mapping, emergency plans, resilient infrastructure	Open

ESG21	Lack of Ethical Procurement	Governance	Sourcing from vendors without ESG due diligence leading to hidden risks.	SDG 12 – Responsible Consumption	Medium	3	4	ESG vendor assessments, code of conduct clauses, audits	Open
ESG22	Excessive Packaging Waste	Environmental	Overuse of non- biodegradable packaging impacting waste footprint.	SDG 14 – Life Below Water	Medium	3	3	Eco-packaging solutions, supplier compliance, R&D investments	Open
ESG23	Inadequate Governance Oversight	Governance	Board or leadership fails to enforce ESG accountability.	SDG 16 – Peace, Justice & Institutions	High	2	5	ESG governance policy, board training, ESG KPIs	Open
ESG24	Lack of Transparency in Supply Chain	Governance	Limited visibility into lower- tier suppliers affects compliance.	SDG 17 – Partnerships for the Goals	Medium	3	4	Blockchain tracking, supply chain mapping, vendor scorecards	Open
ESG25	Unsafe Waste Disposal	Environmental	Hazardous waste improperly disposed of, harming people and environment.	SDG 3 – Good Health & Well-being	High	3	5	Secure waste contracts, training, environmental audits	Open
ESG26	Non- compliance with Data Privacy Laws	Governance	Mishandling of personal data affecting consumer trust and regulation.	SDG 9 – Industry, Innovation & Infrastructure	High	3	5	Data protection policy, DPO, system controls	Open
ESG27	Low Female Workforce Participation	Social 💝	Lack of gender diversity in operational or technical roles.	SDG 5 – Gender Equality	Medium	3	3	Gender parity plans, outreach initiatives, unbiased hiring	Open
ESG28	Negative Community Impact	Social 💝	Operations harm local communities through noise, pollution, or displacement.	SDG 11 – Sustainable Cities	High	3	5	Community engagement, CSR programs, EIAs	Open
ESG29	Non- renewable Energy Dependence	Environmental	Reliance on fossil fuels increases emissions and cost volatility.	SDG 7 – Affordable & Clean Energy	High	3	4	Renewable energy sourcing, solar investments, energy mix policies	Open
ESG30	Lack of ESG Benchmarking	Governance	No structured framework to compare ESG progress against industry peers.	SDG 17 – Partnerships for the Goals	Medium	3	3	Adopt ESG standards (GRI,	
ESG31	GHG Scope 3 Emissions Untracked	Environmental	Indirect emissions from the supply chain are not measured or disclosed.	SDG 13 – Climate Action	High	3	5	Implement Scope 3 accounting tools, supplier collaboration	Open

ESG32	No Biodiversity Impact Assessment	Environmental	Projects initiated without assessing ecological disruption risks.	SDG 15 – Life on Land	Medium	2	4	Conduct EIAs, include biodiversity in ESG policies	Open
ESG33	Inadequate ESG Talent & Skills	Governance	Internal teams lack ESG knowledge to implement strategic actions.	SDG 4 – Quality Education	Medium	3	3	ESG training programs, certifications, hiring ESG professionals	Open
ESG34	Poor Inclusion of Indigenous Rights	Social 🤝	Community or indigenous voices excluded from project decisions.	SDG 10 – Reduced Inequalities	High	2	5	Free, Prior, and Informed Consent (FPIC); stakeholder dialogues	Open
ESG35	High Employee Turnover in ESG Roles	Governance	Loss of continuity due to lack of retention in key ESG roles.	SDG 8 – Decent Work	Medium	3	4	Retention strategy, ESG career pathing, succession planning	Open
ESG36	Lack of Ethical Investment Screening	Governance	Funds invested in non-ESG aligned sectors (e.g., tobacco, arms).	SDG 12 – Responsible Consumption	Medium	2	4	Investment screening policy, ESG criteria for fund managers	Open
ESG37	Inequitable Digital Access	Social 🤝	Employees or stakeholders lack access to digital tools and connectivity.	SDG 9 – Industry, Innovation & Infrastructure	Medium	3	3	Tech inclusion programs, rural digitization projects	Open
ESG38	Weak Anti- Harassment Culture	Social 🤝	Harassment complaints are poorly managed or ignored internally.	SDG 5 – Gender Equality	High	3	5	Whistleblower protection, confidential reporting, training	Open
ESG39	Neglected Marine Impact	Environmental	Operations (e.g., shipping, discharge) harm ocean ecosystems.	SDG 14 – Life Below Water	High	2	5	Marine impact assessment, discharge control, certifications	Open
ESG40	Data Greenwashing	Governance	ESG metrics manipulated to appear more sustainable than reality.	SDG 16 – Peace, Justice & Institutions	High	3	5	Independent verification, data transparency, ethical KPIs	Open
ESG41	Resource Scarcity Exposure	Environmental	Vulnerability to scarcity of energy, water, or key raw materials.	SDG 12 – Responsible Consumption	Medium	3	4	Diversify suppliers, water reuse, resource efficiency plans	Open
ESG42	Disrespect of Labor Union Rights	Social 🤝	Employees discouraged from forming or joining unions.	SDG 8 – Decent Work	High	2	4	Transparent policies, grievance mechanisms, dialogue facilitation	Open
ESG43	No ESG Strategy Integration	Governance	ESG is isolated from corporate strategy and not embedded in decisions.	SDG 17 – Partnerships for the Goals	High	3	5	ESG integration with business goals, KPI alignment	Open

ESG44	Unmanaged Climate Transition Risk	Environmental	Failure to prepare for regulatory, market, or technological changes tied to the shift toward a low-carbon economy, resulting in stranded assets or financial loss.	SDG 13 – Climate Action	High	3	5	Climate scenario analysis, decarbonization strategy, invest in green technologies, integrate TCFD principles	Open
ESG45	Unsustainable Working Hours	Social 🤝	Excessive work hours impacting employee wellbeing and safety.	SDG 3 – Good Health & Well-being	Medium	4	3	Workload audits, wellness programs, compliance monitoring	Open
ESG46	Non- compliance with ESG Regulatory Updates	Governance	Failure to adapt to evolving ESG-related laws or disclosure mandates.	SDG 16 – Peace, Justice & Institutions	High	3	5	Legal reviews, ESG compliance training, regulatory monitoring	Open
ESG47	Greenwashing by Suppliers	Governance	Vendors falsely claiming ESG credentials, exposing company to reputational risk.	SDG 12 – Responsible Consumption	High	3	4	Supplier due diligence, third-party audits, certifications	Open
ESG48	Poor Accessibility in Public Reporting	Governance	ESG reports or digital content not accessible to differently-abled audiences.	SDG 10 – Reduced Inequalities	Medium	3	3	Follow WCAG standards, inclusive design reviews	Open
ESG49	Exposure to ESG-Linked Investor Backlash	Governance	Failure to meet ESG targets leading to reduced investor confidence.	SDG 17 – Partnerships for the Goals	High	2	5	Transparent reporting, regular investor updates, goal alignment	Open
ESG50	Water Pollution from Operations	Environmental	Industrial discharge contaminates local water sources.	SDG 6 – Clean Water & Sanitation	High	3	5	Water treatment, pollution monitoring, compliance enforcement	Open
ESG51	Incomplete ESG Materiality Assessment	Governance	Lack of stakeholder input leads to misaligned ESG priorities.	SDG 16 – Peace, Justice & Institutions	Medium	3	4	Double materiality approach, stakeholder engagement sessions	Open
ESG52	Job Displacement from Automation	Social 🤝	Rapid automation without upskilling displaces vulnerable worker groups.	SDG 8 – Decent Work	Medium	3	4	Reskilling programs, digital equity policies, change management	Open

ESG53	Neglecting Local Cultural Sensitivities	Social 🤝	Business activities that ignore regional customs or community norms.	SDG 11 – Sustainable Cities	Medium	2	4	Cultural impact assessments, community dialogue, local partnerships	Open
ESG54	Supply Chain Labor Exploitation	Social 🤝	Workers in supply chain subject to underpayment or unsafe conditions.	SDG 8 – Decent Work	High	3	5	Fair labor policy, supplier audits, grievance channels	Open
ESG55	Excessive Water Footprint in Products	Environmental	High water usage in production stages affecting water-scarce regions.	SDG 12 – Responsible Consumption	High	3	4	Product life cycle analysis, water efficiency innovation	Open
ESG56	Inadequate ESG Board Oversight	Governance î	Board lacks engagement or expertise to govern ESG risks and opportunities.	SDG 16 – Peace, Justice & Institutions	High	3	5	ESG board committees, training, ESG-linked incentives	Open
ESG57	Unsafe Transportation Practices	Social 🤝	Logistics practices that risk employee or community safety.	SDG 3 – Good Health & Well-being	Medium	3	4	Transport safety audits, driver training, tech monitoring	Open
ESG58	Failure to Track ESG Performance Metrics	Governance	Absence of KPIs makes ESG impact unmeasurable and unaccountable.	SDG 9 – Industry, Innovation & Infrastructure	High	3	5	Establish ESG dashboard, KPI ownership, automated tracking	Open
ESG59	Negative Impact on Urban Development	Environmental	Projects disrupt urban sustainability goals or create congestion.	SDG 11 – Sustainable Cities	Medium	2	4	Urban planning coordination, green building codes	Open
ESG60	Lack of Climate Resilience Strategy	Environmental	Business lacks preparedness for physical climate risks like floods or heatwaves.	SDG 13 – Climate Action	High	3	5	Climate adaptation planning, resilient infrastructure investment	0
ESG61	Weak Cybersecurity Governance	Governance	Inadequate security policies risk data breaches and stakeholder trust.	SDG 9 – Industry, Innovation & Infrastructure	High	4	5	Cyber audits, cybersecurity training, data governance policy	Open
ESG62	Air Emissions Above Regulatory Limits	Environmental	Industrial or fleet emissions exceed legal and sustainability targets.	SDG 13 – Climate Action	High	3	5	Emission monitoring systems, green fleet strategy, compliance checks	Open

ESG63	Poor Integration of ESG in Risk	Governance	ESG risks not embedded into enterprise risk strategy or framework.	SDG 17 – Partnerships for the Goals	High	3	5	ESG risk register, cross- functional ERM integration, board	Open
ESG64	Management Unfair Performance Management Practices	Social 💝	Biased or unclear evaluation methods impacting employee morale.	SDG 5 – Gender Equality	Medium	3	3	oversight  Bias training, transparent appraisal systems, feedback culture	Open
ESG65	Lack of ESG Reporting in SME Suppliers	Governance	Small suppliers have no ESG compliance due to cost or capability gaps.	SDG 8 – Decent Work	Medium	3	4	Supplier education, ESG onboarding toolkits, shared audits	Open
ESG66	Overuse of Single-Use Plastics	Environmental	Persistent use of disposable plastics harms oceans and landfills.	SDG 14 – Life Below Water	High	4	4	Switch to compostables, plastic reduction targets, customer awareness	Open
ESG67	Limited Access to ESG Investments	Governance	Institutional bias or market entry barriers prevent inclusive green funding.	SDG 10 – Reduced Inequalities	Medium	2	4	Inclusive finance policy, partnerships with impact investors	Open
ESG68	Failure to Ensure Pay Equity	Social 🤝	Unjustified pay gaps based on gender, race, or other bias.	SDG 10 – Reduced Inequalities	High	3	5	Pay equity audits, salary transparency, equity- driven promotions	Open
ESG69	Unsafe Working Environments	Social 🤝	Physical conditions or lack of compliance threaten worker health.	SDG 3 – Good Health & Well-being	High	3	5	Safety protocols, regular inspections, EHS training	Open
ESG70	Incomplete ESG Supply Chain Traceability	Governance	Inability to trace materials or products to verify ESG compliance.	SDG 12 – Responsible Consumption	Medium	3	4	Blockchain-based tracking, supplier declarations, audits	Open
ESG71	Lack of Renewable Energy Transition Plan	Environmental	No roadmap to reduce fossil fuel dependence in operations.	SDG 7 – Clean Energy	High	3	5	Green energy sourcing, solar/wind investment, transition KPIs	Open
ESG72	Discrimination in Hiring or Promotion	Social 🤝	Unconscious bias in recruitment or leadership advancement decisions.	SDG 5 – Gender Equality	High	3	5	DEI policy, blind recruitment, bias interrupters	Open

ESG73	Inconsistent ESG Messaging	Governance	Conflicting or unclear communication across channels undermines trust.	SDG 16 – Peace, Justice & Institutions	Medium	3	3	Centralized ESG narrative, communication training	Open
ESG74	Green Capital Expenditure Misalignment	Governance	Capital investments fail to align with ESG and net-zero goals.	SDG 9 – Industry, Innovation & Infrastructure	Medium	2	4	Green budgeting framework, ESG ROI tracking	Open
ESG75	Overlooked Climate Risks in Asset Valuation	Environmental	Real estate or physical assets undervalue long-term climate exposure.	SDG 13 – Climate Action	High	2	5	Climate risk modeling, scenario-	
ESG76	Green Procurement Not Enforced	Governance	Procurement decisions prioritize cost over ESG compliance and sustainability.	SDG 12 – Responsible Consumption	Medium	3	4	Sustainable procurement policy, vendor screening, lifecycle costing	Open
ESG77	Climate Litigation Risk	Environmental	Legal exposure due to failure to meet climate goals or causing harm.	SDG 13 – Climate Action	High	2	5	Legal reviews, ESG compliance tracking, climate risk disclosures	Open
ESG78	Low Diversity in Leadership	Social 🤝	Executive team lacks representation, leading to inequity and bias in decision-making.	SDG 5 – Gender Equality	Medium	2	4	DEI leadership targets, board diversity policies	Open
ESG79	Neglect of Local Economic Development	Social 🤝	Projects provide little benefit to local businesses or workforce.	SDG 8 – Decent Work	Medium	3	4	Local hiring clauses, SME partnerships, community investment	Open
ESG80	Inadequate ESG Crisis Communicatio n Plan	Governance	No structured communication plan for ESG-related incidents.	SDG 16 – Peace, Justice & Institutions	Medium	3	4	Crisis protocols, ESG incident response guide, spokesperson training	Open
ESG81	Gender Pay Gap Disclosure Omitted	Governance	Company fails to transparently report gender pay equity metrics.	SDG 5 – Gender Equality	High	3	5	Public disclosures, third- party audits, corrective wage actions	Open
ESG82	Urban Heat Island Contribution	Environmental	Infrastructure or building design exacerbates urban temperatures.	SDG 11 – Sustainable Cities	Medium	3	4	Green roofs, reflective materials, tree planting	Open

ESG83	Poor Community Consultation	Social 🤝	Lack of engagement with local communities prior to project execution.	SDG 16 – Peace, Justice & Institutions	High	2	5	Stakeholder dialogue, community liaison roles	Open
ESG84	Weak ESG Accountability Framework	Governance	ESG responsibilities are unclear, leading to poor ownership and execution.	SDG 17 – Partnerships for the Goals	Medium	3	4	RACI matrix, ESG-linked job descriptions, internal audits	Open
ESG85	Excessive Natural Resource Extraction	Environmental	Over-exploitation of land, water, or minerals without sustainability plans.	SDG 15 – Life on Land	High	3	5	Resource quotas, environmental permits, rehabilitation plans	Open
ESG86	Lack of Accessible Products/Servi ces	Social 🤝	Products or services exclude people with disabilities or underserved communities.	SDG 10 – Reduced Inequalities	Medium	3	4	Universal design, inclusive service guidelines	Open
ESG87	ESG Training Not Mandatory	Governance	ESG knowledge is optional, limiting enterprise-wide culture shift.	SDG 4 – Quality Education	Medium	4	3	Mandatory onboarding, e-learning programs, refresher sessions	Open
ESG88	Failure to Offset Carbon Emissions	Environmental	No offset strategy for unavoidable GHG emissions.	SDG 13 – Climate Action	High	3	4	Certified carbon credits, reforestation investments	Open
ESG89	ESG Data Privacy Violation	Governance	ESG-related data collected without proper consent or security.	SDG 16 – Peace, Justice & Institutions	High	3	5	GDPR compliance, data access controls, consent protocols	Open
ESG90	Non- transparent Political Donations	Governance	Undisclosed or misaligned lobbying/political funding erodes trust.	SDG 16 – Peace, Justice & Institutions	High	2	5	Political contribution	
ESG91	Disregard for Circular Economy Principles	Environmental	Products and operations fail to support reuse, recycling, or resource recovery.	SDG 12 – Responsible Consumption	High	3	5	Circular design thinking, waste audits, supplier collaboration	Open
ESG92	Misalignment with Science- Based Targets	Environmental	Emission reduction goals are not aligned with climate science pathways.	SDG 13 – Climate Action	High	3	5	Join SBTi, align targets with 1.5°C scenario, annual recalibration	Open

ESG93	Absence of ESG KPIs in Performance Reviews	Governance	ESG performance is not factored into individual or team evaluations.	SDG 17 – Partnerships for the Goals	Medium	3	4	ESG-linked bonuses, goal integration into appraisal system	Open
ESG94	Lack of Sustainable Transport for Employees	Environmental	Employees rely on high- emission commuting options.	SDG 11 – Sustainable Cities	Medium	3	4	Subsidize EVs/public transport, company shuttle, remote work policy	Open
ESG95	ESG Misalignment in M&A Activities	Governance	Acquired companies introduce ESG controversies or compliance gaps.	SDG 16 – Peace, Justice & Institutions	High	2	5	ESG due diligence in M&A, post-acquisition integration audits	Open
ESG96	Limited ESG Innovation Budget	Governance	Lack of dedicated funds for ESG-driven R&D or transformation.	SDG 9 – Innovation & Infrastructure	Medium	2	4	Set ESG innovation fund, partner with green startups	Open
ESG97	Ignoring Indigenous Land Rights	Social 🤝	Operations occur without respecting or consulting Indigenous communities.	SDG 10 – Reduced Inequalities	High	2	5	Land-use ethics policy, prior informed consent, stakeholder engagement	Open
ESG98	No ESG Grievance Redress Mechanism	Governance	Stakeholders have no structured way to report ESG- related concerns.	SDG 16 – Peace, Justice & Institutions	High	3	5	Whistleblower hotline, ESG grievance SOP, escalation workflows	Open
ESG99	Disconnected ESG and CSR Strategies	Governance	Corporate social responsibility (CSR) activities don't support long-term ESG goals.	SDG 17 – Partnerships for the Goals	Medium	3	4	Align CSR with ESG goals, unified strategy review	Open
ESG100	ESG Burnout in Reporting Teams	Social 🤝	Constant pressure for reporting and disclosures causes fatigue and errors.	SDG 8 – Decent Work & Economic Growth	Medium	3	3	Shared ESG ownership, workload distribution, reporting automation	

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Date: <mark>21July 2025</mark>